

form of a letter to such internal revenue officer will suffice as an application. The application shall be filed on or before the date on which the employer is required to file the Forms W-2 and Form W-3, or such other form as may be furnished for use in lieu thereof, without regard to this subparagraph.

(b) *Federal Unemployment Tax Act.* The district director or director of a service center may, upon application of the employer, grant a reasonable extension of time (not to exceed 90 days) in which to file any return required in respect of the Federal Unemployment Tax Act. Any application for an extension of time for filing the return shall be in writing, properly signed by the employer or his duly authorized agent; shall be addressed to the internal revenue officer with whom the employer will file the return; and shall contain a full recital of the reasons for requesting the extension, to aid such officer in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to such internal revenue officer will suffice as an application. The application shall be filed on or before the due date prescribed in paragraph (c) of § 31.6071(a)-1 for filing the return, or on or before the date prescribed for filing the return in any prior extension granted. An extension of time for filing a return does not operate to extend the time for payment of the tax or any part thereof.

PAR. 18. Paragraph (a) (2) of § 301.6402-2 is amended to read as follows:
§ 301.6402-2 Claims for credit or refund.

(a) *Requirement that claim be filed.*

(2) In the case of a claim filed prior to April 15, 1968, the claim together with appropriate supporting evidence, must be filed in the office of the internal revenue officer to whom the tax was paid. In the case of a claim filed after April 14, 1968, if the tax was paid to the Director of International Operations, the claim, together with appropriate supporting evidence, must be filed with him, otherwise, the claim with appropriate supporting evidence must be filed with the service center serving the internal revenue district in which the tax was paid. As to interest in the case of credits or refunds, see section 6611. See section 7502 for provisions treating timely mailing as timely filing and section 7503 for time for filing claim when the last day falls on Saturday, Sunday, or legal holiday.

[P.R. Doc. 68-1947: Filed, Feb. 15, 1968; 8:45 a.m.]

DEPARTMENT OF AGRICULTURE

Consumer and Marketing Service

[7 CFR Part 160]

ROSIN FOR NAVAL STORES

Proposed Standards

Notice is hereby given that the U.S. Department of Agriculture, under the

authority contained in section 3 of the Naval Stores Act (42 Stat. 1435, as amended; 7 U.S.C. 91 et seq.), is considering proposed amendments to the Official Naval Stores Standards of the United States.

Statement of consideration leading to the proposed amendment. Innovations adopted by the naval stores industry in recent years have produced rosin and derivative products lighter in color than present grade "X." As a result, the industry has requested standards by which the lighter colored products can be graded.

Extensive investigations substantiated a need for three new color standards. Following considerable research and study, Committee D-17 on Naval Stores of the American Society for Testing and Materials developed specifications for the lighter colored grades. Physical standards were then carefully prepared according to these specifications.

The three proposed standards divide the region from "X" color to colorless into four approximately equal color spaces and fall along an extension of the color locus of the present rosin grade series. These standards also agree with the color locus by both visual and instrumental grading of the more highly refined grades of rosin currently being manufactured.

A public hearing on the proposed standards will be held Friday, May 17, 1968, at 10 a.m., in Room 2096, South Agriculture Building, Independence Avenue between 12th and 14th Streets SW., Washington, D.C.

Interested persons who desire to submit written data, views, or arguments in connection with this proposal should file the same, in duplicate, with the Hearing Clerk, U.S. Department of Agriculture, Room 112, Administration Building, Washington, D.C. 20250, not later than May 17, 1968, or with the presiding officer at the hearing. All written submissions made pursuant to this notice will be made available for public inspection at the office of the Hearing Clerk during regular business hours (7 CFR 1.27(b)).

The proposed amendments are as follows:

1. Section 160.13 would be amended by inserting grade designations "XC," "XB," and "XA" between the word "respectively;" and grade designation "X."

2. Section 160.73 would be amended by changing the heading to read "Availability of standards", by designating the present provisions as paragraph (a) with the heading "Standards available on loan", and by adding a new paragraph (b), to read as follows:

(b) *Standards available for purchase.* Duplicate cubes for rosin standard grades XA, XB, and XC are not available from the Department but may be obtained commercially.

3. Section 160.302 would be amended by deleting the words "prepared by and".

4. Appendix B would be added following statement No. 6 of appendix A to read as follows:

APPENDIX B—COLORIMETRIC SPECIFICATIONS FOR U.S. ROSIN STANDARDS (MASTER CUBES XA, XB, AND XC)

| Grade | x | y | T |
|-------|--------|--------|-------|
| XA | 0.4048 | 0.4443 | 0.708 |
| XB | 0.3724 | 0.4117 | 0.708 |
| XC | 0.3406 | 0.3806 | 0.844 |

* x and y are CIE trilinear coordinates; T is the luminous transmittance factor.

(Sec. 3, 42 Stat. 1435; secs. 203, 205, 80 Stat. 1087, 1090, as amended; 7 U.S.C. 83, 1622, 1624, 20 F.R. 16210, 32 F.R. 11741)

Done at Washington, D.C., this 13th day of February 1968.

G. R. GRANGE,
Deputy Administrator,
Marketing Services.

[P.R. Doc. 68-1966: Filed, Feb. 15, 1968; 8:49 a.m.]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 28]

CHERRY PIE

Extension of Time for Filing Comments on Proposed Standards of Identity and Quality

In the matter of establishing a definition and standard of identity and a standard of quality for cherry pie:

The notice of proposed rulemaking in the above-identified matter published in the *Federal Register* of November 1, 1967 (32 F.R. 15116), provided that comments could be filed regarding the proposal therein within 90 days following its date of publication.

The Commissioner of Food and Drugs has received requests for an extension of time for filing comments and, good reasons therefor appearing, the time for filing comments in this matter is extended to March 29, 1968.

This action is taken pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 401, 701, 52 Stat. 1046, 1055, as amended 70 Stat. 919, 72 Stat. 948; 21 U.S.C. 341, 371) and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.120).

Dated: February 8, 1968.

JAMES S. GODDARD,
Commissioner of Food and Drugs.

[P.R. Doc. 68-1970: Filed, Feb. 15, 1968; 8:49 a.m.]

[21 CFR Part 191]

CARBON TETRACHLORIDE

Proposed Listing as Banned Hazardous Substance

The Commissioner of Food and Drugs proposes that carbon tetrachloride and mixtures containing it (including that used in fire extinguishers) be classified